



Maricopa County Assessor
Keith E. Russell, MAI

RESIDENTIAL RENTAL PROPERTY—NOTICE AND REGISTRATION REQUIREMENTS

NOTICE

To Owners of Residential Rental Property in Maricopa County

1. **Rental Registration.** Under A.R.S. § [33-1902](#)¹ an owner of a residential rental property in Maricopa County must register certain information relating to the property and its ownership with the Maricopa County Assessor. ALL owners of residential rental properties must register their properties regardless of whether the tenant is a family member. Under the statute, out-of-state owners must designate a statutory agent who lives in Arizona who will accept legal service on behalf of the owner. Whether organized in Arizona or elsewhere, a corporation, limited liability company, partnership, limited partnership, trust or real estate investment trust must not only designate a statutory agent, but must also register the name, address and telephone number of both the ownership entity and a principal within the entity as set forth in the registration form

Failure to register the property or to timely update any information required by A.R.S. § 33-1902 may subject the owner to penalties and other consequences as provided in the statute. An owner may register his rental property at the link provided below. The registration may be filed electronically, by mail or by facsimile. A registration may be rejected if it does not provide all of the information requested.

http://www.maricopa.gov/Assessor/Residential_Property_Form.aspx

2. **Classification.** The Assessor classifies property based upon its use. Owner-occupied residential properties and residential properties being rented to qualifying family members (A.R.S. § [42-12053](#)²) are class 3 properties (A.R.S. § 42-12003). Residential properties being rented to persons other than qualifying family members, or that the owner intends to rent to non-qualifying family members, are class 4 (A.R.S. § 42-12004).

The Assessor will classify a residential property as class 3 or class 4 dependent upon the best information available to it. When the owner of a rental residential property registers its property with the Assessor under A.R.S. § 33-1902 as provided in paragraph No. 1 above, the Assessor will assume that the property is being rented to a non-qualifying family member and will classify the property as a class 4 property unless the owner indicates on the registration form that the property is being rented to a qualifying family member.

If a property owner is renting a residential property to a non-qualifying family member or is attempting to do so, and the Assessor has that property misclassified as a class 3 owner-occupied property, the owner must notify the Assessor of the misclassification. A.R.S. § 42-15103. The owner can notify the Assessor of the misclassification by calling the Assessor's Office at 602-372-0717. If an owner fails to notify the Assessor of the misclassification, and fails to respond to subsequent written queries from the Assessor, the owner may be subject to penalties as provided in A.R.S. § 42-12052.

If, on the other hand, a residential property is occupied by the owner or is being rented to a qualifying family member, and the Assessor has the property misclassified as a class 4 rental property, the owner should notify the Assessor at the telephone number provided above and the Assessor will correct the classification.